1995 CUMULATIVE TABLE OF CONTENTS

A Fundamental Objection to Tax Equity Norms: A Call for Utilitarianism	Louis Kaplow	497
A Note on Estimating Cross-Border Effects of State Cigarette Taxes	R. Morris Coats	573
A Note on the Tax-Evading Firm	Gideon Yaniv	113
Balanced Budget Rules and Fiscal Policy: Evidence from the States	James M. Poterba	329
Behavioral Feedback Effects and the Revenue-Estimating Process	Jane G. Gravelle	463
Centralizing Educational Responsibility in Michigan and Other States: New Constraints on States and Localities	Ronald C. Fisher and Robert W. Wassmer	417
Changing Ranks and the Inequality Impacts of Taxes and Transfers	Robert I. Lerman and Shlomo Yitzhaki	45
Changing Views of the Corporate Income Tax	Peter Birch Sørensen	279
Charitable Contributions to International Relief and Development	David C. Ribar and Mark O. Wilhelm	229
Clarifying Confusion about the Balanced Budget Amendment	James M. Buchanan	347
Did *Serrano* Cause a Decline in School Spending?	Fabio Silva and Jon Sonstelie	199
Does the Income Tax Affect Marital Decisions?	James Aim and Leslie A. Whittington	565
Economic Development in a Global Context: Implications of the Uruguay Round for Federal Tax Policy	Mary E. Lovely	397
Effects of the Earned Income Tax Credit on Income and Welfare	Edgar K. Browning	23
"Gimme Shelter?" Closely Held Corporations Since Tax Reform	George A. Plesko	409
Is It Time for a Consumption Tax?	Daniel J. Boyer and Susan M. Russell	363
Life Under a Personal Consumption Tax: Some Thoughts on Working, Saving, and Consuming in Nunn-Domenici's Tax World	Martin D. Ginsburg	585
Living with the Flat Tax	Alan L. Feld	603
On Friedrich Hayek and Taxation: Rationality, Rules, and Majority Rule	Michael W. Spicer	103
Professional Opinions About Tax Policy: 1994 and 1934	Joel Slemrod	121

Professional Opinions About Tax Policy: A Comment	George F. Break	155
Recent Developments in the Marriage Tax	Daniel R. Feenberg and Harvey S. Rosen	91
Review of *Failure in British Government: The Politics of the Poll Tax*, by David Butler	Peter Smith	297
Review of *Fiscal Equalization for State and Local Government Finance*, John E. Anderson, ed.	Ronald C. Fisher	301
Review of *Property Taxes and Tax Revolts: The Legacy of Proposition 13*, by Arthur O'Sullivan, Terri A. Sexton, and Steven M. Sheffrin	Jon Sonstelie	655
Review of *Retooling Social Security for the 21st Century: Right and Wrong Approaches to Reform*, by C. Eugene Steuerle and Jon M. Bakija	Jonathan Gruber	159
Review of *The Economic Effects of Taxing Capital Income*, by Jane G. Gravelle	Andrew B. Lyon	651
Sales Tax Compliance and Audit Selection	Matthew N. Murray	515
Should Small Businesses Be Tax-Favored?	Douglas Holtz-Eakin	387
Should the U.S. Adopt Formula Apportionment?	James W. Wetzler	357
Taxes, Capital Gains Realizations, and Revenues: A Critical Review and Some New Results	Randall P. Mariger	447
Tax Reform and Foreign Acquisitions: A Microanalysis	Julie H. Collins, Deen Kemsley, and Douglas A. Shackelford	1
The Administrative and Compliance Cost of Manual Highway Toll Collection: Evidence from Massachusetts and New Jersey	David A. Friedman and Joel Waldfogel	217
The Balanced Budget Amendment: Needed? Effective? Efficient?	Charles L. Schultze	317
The Corporate Income Tax: Economic Issues and Policy Options	Jane G. Gravelle	267
The Effect of Deficit Finance on Human Capital	Philip A. Trostel	531
The Implications for Tax Policy of Uncertainty About Labor Supply and Savings Responses	William C. Randolph and Diane Lim Rogers	429
The Incidence of Differential Commercial Property Taxes: Empirical Evidence	Joyce Y. Man	479
The International Implications of Consumption Tax Proposals	Harry Grubert and T. Scott Newlon	619
The Lock-In Effect of Capital Gains Taxes: Evidence from the RJR Nabisco Leveraged Buyout	Wayne R. Landsman and Douglas A. Shackelford	245
The Lotto and Expected Net Revenue	John F. Scoggins	61

The Marriage Tax and the Rate and Timing of Marriage	David L. Sjoquist and Mary Beth Walker	547
The Tax Restructuring Phenomenon: Analytical Principles and Political Equation	Ernest S. Christian	373
The Welfare State and Economic Performance	Anthony B. Atkinson	171
Vertical Inequity in the Taxation of Real Property	G. Stacy Sirmans, Barry A. Diskin, and H. Swint Friday	71
What Will the "NTA Opinions" Have to Do with Federal Tax Policy—1995–6?	Gerard Brannon	149
Will Curbs on Unfunded Mandates Protect States from the Impact of a Federal Balanced Budget Amendment?	Iris J. Lav and James R. St. George	337